

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Muncie Community Schools (1970)**

<b>Muncie Community Schools (1970)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$26,579,843	\$26,283,230	\$25,767,077	\$24,990,525	-2%	-3%
Group Health Insurance (222)	\$14,353,037	\$9,412,351	\$11,483,424	\$12,017,054	-4%	5%
Transfer Tuition - Other (569)	\$5,139,181	\$6,577,747	\$7,078,904	\$7,114,600	8%	1%
Noncertified Salaries (120)	\$3,757,888	\$4,045,123	\$3,930,329	\$4,128,761	2%	5%
Social Security-Certified Employee Retirement (212)	\$2,905,651	\$2,986,580	\$2,290,821	\$1,813,452	-11%	-21%
Teacher Retirement Fund, After 7-1-95 (216)	\$1,348,225	\$1,429,263	\$2,002,852	\$1,679,559	6%	-16%
Other Purchased Professional and Technical Services (319)	\$871,453	\$822,340	\$252,978	\$1,173,270	8%	364%
Operational Supplies (611)	\$911,058	\$1,254,222	\$924,331	\$1,095,733	5%	19%
Computer Hardware (741)	\$148,147	\$291,794	\$197,832	\$1,088,461	65%	450%
Pre-2008 object code - temporary salaries (header) (130)	\$969,810	\$1,046,886	\$714,062	\$800,519	-5%	12%
Textbooks (630)	\$871,259	\$917,345	\$569,030	\$618,166	-8%	9%
Public Employees Retirement Fund (214)	\$415,961	\$456,297	\$654,299	\$538,051	7%	-18%
Purchased Professional and Technical Instruction Services (311)	\$25,019	\$390,078	\$351,660	\$485,006	110%	38%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$509,926	\$518,159	\$607,950	\$464,823	-2%	-24%
Social Security-Noncertified Employee Retirement (211)	\$387,776	\$487,885	\$356,832	\$350,011	-3%	-2%
Other General Supplies (615, 660 to 689)	\$178,622	\$163,587	\$154,790	\$298,655	14%	93%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$379,073	\$318,410	\$355,148	\$280,021	-7%	-21%
Telephone (531)	\$273,708	\$230,855	\$283,141	\$272,714	0%	-4%
Group Life Insurance (221)	\$216,056	\$174,486	\$197,875	\$180,109	-4%	-9%
Purchased Property Services; Repairs and Maintenance Services (430)	\$215,581	\$244,207	\$206,735	\$167,684	-6%	-19%
Travel (580)	\$156,193	\$190,710	\$147,740	\$122,512	-6%	-17%
Equipment (730)	\$77,252	\$236,262	\$137,628	\$104,870	8%	-24%
Other Technology Hardware (746)	\$257,961	\$407,374	\$506,947	\$69,496	-28%	-86%
Purchased Professional and Technical Staff Services (314)	\$18,373	\$75,135	\$72,499	\$62,017	36%	-14%
Library Books (640)	\$67,059	\$74,306	\$71,444	\$43,107	-10%	-40%
Workers Compensation Insurance (225)	\$51,846	\$0	\$0	\$34,671	-10%	N/A
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$2,415	\$9,837	\$14,626	\$21,256	72%	45%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$120,490	\$128,581	\$18,190	\$19,575	-37%	8%
Other Purchased Services (593)	\$56,807	\$906	\$12,703	\$19,294	-24%	52%
Vehicles (731)	\$0	\$0	\$0	\$17,681	N/A	N/A
Technology Related Professional Development (748)	\$68,101	\$30,823	\$48,407	\$11,934	-35%	-75%
Periodicals (650)	\$14,901	\$10,594	\$13,611	\$3,076	-33%	-77%
Purchased Services; Student Transportation Services (510)	\$0	\$0	\$4,686	\$515	N/A	-89%
Postage and Postage Machine Rental (532)	\$3,269	\$4,395	\$8,682	\$17	-73%	-100%
Purchased Property Services; Construction Services (450)	\$6,352	\$20,031	\$0	\$0	-100%	N/A

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<b>Muncie Community Schools (1970)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
Tires and Repairs (612)	\$70	\$0	\$0	\$0	-100%	N/A
Miscellaneous Objects (876 to 899)	\$0	\$0	\$3,500	\$0	N/A	-100%
Overtime Salaries (140)	\$2,250	\$450	\$425	\$0	-100%	-100%
Group Accident Insurance (223)	\$0	\$0	\$35,988	\$0	N/A	-100%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$0	\$0	\$56,238	\$0	N/A	-100%
Printing and Binding (550)	\$399	\$409	\$0	\$0	-100%	N/A
<b>Student Academic Achievement Total</b>	<b>\$61,361,008</b>	<b>\$59,240,658</b>	<b>\$59,533,389</b>	<b>\$60,087,196</b>	<b>-1%</b>	<b>1%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$3,722,659	\$3,514,984	\$3,892,996	\$4,247,151	3%	9%
Noncertified Salaries (120)	\$691,473	\$721,731	\$698,216	\$687,595	0%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$215,645	\$244,219	\$310,081	\$303,381	9%	-2%
Social Security-Certified Employee Retirement (212)	\$404,756	\$260,022	\$314,097	\$292,314	-8%	-7%
Public Employees Retirement Fund (214)	\$72,660	\$81,138	\$115,116	\$89,552	5%	-22%
Social Security-Noncertified Employee Retirement (211)	\$50,502	\$52,950	\$48,775	\$48,472	-1%	-1%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$65,291	\$56,487	\$65,184	\$48,201	-7%	-26%
Purchased Professional and Technical Pupil Services (313)	\$19,500	\$33,500	\$20,250	\$27,000	8%	33%
Other Purchased Professional and Technical Services (319)	\$11,337	\$13,086	\$7,980	\$8,240	-8%	3%
Purchased Professional and Technical Board of Education Services (318)	\$500	\$0	\$500	\$2,973	56%	495%
Operational Supplies (611)	\$3,970	\$4,075	\$4,709	\$1,649	-20%	-65%
Group Life Insurance (221)	\$0	\$0	\$1,500	\$0	N/A	-100%
Group Health Insurance (222)	\$0	\$0	\$23,637	\$0	N/A	-100%
Technology Related Professional Development (748)	\$8	\$0	\$0	\$0	-100%	N/A
Group Accident Insurance (223)	\$0	\$0	\$495	\$0	N/A	-100%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$0	\$0	\$200	\$0	N/A	-100%
<b>Student Instructional Support Total</b>	<b>\$5,258,301</b>	<b>\$4,982,192</b>	<b>\$5,503,737</b>	<b>\$5,756,528</b>	<b>2%</b>	<b>5%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$4,016,487	\$4,014,635	\$3,781,343	\$3,684,089	-2%	-3%
Purchased Services; Student Transportation Services (510)	\$2,358,328	\$2,469,983	\$2,529,132	\$2,392,366	0%	-5%
Operational Supplies (611)	\$1,932,319	\$1,886,696	\$1,946,750	\$1,718,921	-3%	-12%
Other Public or Private Utility Services (419)	\$1,596,610	\$1,664,067	\$1,714,554	\$1,317,261	-5%	-23%
Group Health Insurance (222)	\$678,728	\$499,824	\$980,917	\$688,033	0%	-30%
Heating and Cooling for Buildings - Gas (622)	\$812,851	\$690,140	\$673,626	\$633,225	-6%	-6%
Public Employees Retirement Fund (214)	\$429,669	\$459,482	\$610,775	\$449,131	1%	-26%
Pre-2008 object code - temporary salaries (header) (130)	\$309,630	\$337,699	\$391,549	\$446,784	10%	14%

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Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$347,368	\$361,928	\$384,158	\$379,036	2%	-1%
Workers Compensation Insurance (225)	\$411,017	\$382,115	\$324,386	\$311,406	-7%	-4%
Social Security-Noncertified Employee Retirement (211)	\$318,301	\$376,572	\$303,159	\$304,880	-1%	1%
Certified Salaries (110)	\$477,664	\$259,360	\$275,165	\$299,009	-11%	9%
Utility Services Water and Sewage (411)	\$226,052	\$238,236	\$283,714	\$284,009	6%	0%
Light and Power - Other than Heating and Cooling (625)	\$0	\$0	\$0	\$226,780	N/A	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$271,921	\$259,203	\$268,553	\$214,516	-6%	-20%
Miscellaneous Objects (876 to 899)	\$238	\$233	\$677	\$102,071	355%	> 500%
Printing and Binding (550)	\$75,217	\$73,605	\$72,157	\$88,382	4%	22%
Gasoline and Lubricants (613)	\$18,792	\$79,082	\$79,525	\$78,078	43%	-2%
Telephone (531)	\$74,858	\$78,423	\$75,469	\$72,439	-1%	-4%
Judgments Against the School Corporation (820)	\$0	\$84,641	\$82,621	\$70,190	N/A	-15%
Purchased Professional and Technical Board of Education Services (318)	\$60,892	\$33,251	\$23,300	\$38,693	-11%	66%
Travel (580)	\$25,284	\$30,839	\$32,255	\$31,550	6%	-2%
Other purchased property services (490 to 499)	\$0	\$25,808	\$0	\$28,766	N/A	N/A
Social Security-Certified Employee Retirement (212)	\$29,904	\$273,501	\$18,567	\$20,371	-9%	10%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$22,601	\$0	\$19,268	\$17,141	-7%	-11%
Dues and Fees (810)	\$0	\$758	\$16,275	\$15,973	N/A	-2%
Unemployment compensation (230)	\$73,799	\$66,919	\$14,314	\$8,269	-42%	-42%
Advertising (540)	\$4,936	\$5,975	\$7,800	\$7,411	11%	-5%
Official Bond Premiums (525)	\$4,351	\$3,376	\$3,131	\$5,918	8%	89%
Other General Supplies (615, 660 to 689)	\$18,227	\$17,880	\$8,994	\$5,862	-25%	-35%
Vehicles (731)	\$54,433	\$3,135	\$4,990	\$5,685	-43%	14%
Group Life Insurance (221)	\$7,343	\$27,744	\$6,084	\$5,220	-8%	-14%
Equipment (730)	\$0	\$12,770	\$6,445	\$2,040	N/A	-68%
Bank Service Charges (871)	\$0	\$10	\$0	\$10	N/A	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$15,178	\$60,846	\$0	\$0	-100%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$31,153	\$178,533	\$0	\$0	-100%	N/A
Group Accident Insurance (223)	\$0	\$0	\$44,652	\$0	N/A	-100%
Severance/Early Retirement Pay (213)	\$0	\$2,984,758	\$0	\$0	N/A	N/A
<b>Overhead and Operational Total</b>	<b>\$14,704,149</b>	<b>\$17,942,026</b>	<b>\$14,984,306</b>	<b>\$13,953,515</b>	<b>-1%</b>	<b>-7%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$4,610,000	\$4,830,000	\$5,080,000	\$5,345,953	4%	5%
Interest on Bonds or Notes (832)	\$3,225,011	\$2,935,324	\$2,688,458	\$3,349,015	1%	25%
Purchased Property Services; Repairs and Maintenance Services (430)	\$1,682,823	\$1,435,557	\$1,644,321	\$860,308	-15%	-48%

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Purchased Property Services; Construction Services (450)	\$14,658	\$69,942	\$0	\$835,335	175%	N/A
Noncertified Salaries (120)	\$597,590	\$652,263	\$706,556	\$652,475	2%	-8%
Telecommunications Equipment (745)	\$30,270	\$85,284	\$41,256	\$630,767	114%	> 500%
Pre-2008 object code - temporary salaries (header) (130)	\$216,672	\$232,393	\$246,043	\$247,613	3%	1%
Textbooks (630)	\$93,440	\$0	\$0	\$106,407	3%	N/A
Social Security-Noncertified Employee Retirement (211)	\$60,694	\$59,066	\$70,422	\$67,097	3%	-5%
Other purchased property services (490 to 499)	\$0	\$0	\$0	\$63,538	N/A	N/A
Public Employees Retirement Fund (214)	\$52,632	\$53,385	\$85,341	\$60,842	4%	-29%
Operational Supplies (611)	\$72,832	\$87,402	\$63,064	\$45,609	-11%	-28%
Awards (875)	\$4,700	\$4,200	\$8,700	\$41,800	73%	380%
Purchased Services; Student Transportation Services (510)	\$0	\$0	\$929	\$8,256	N/A	> 500%
Equipment (730)	\$51,205	\$313,615	\$59,475	\$5,581	-43%	-91%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$927	\$3,075	\$722	N/A	-77%
Other General Supplies (615, 660 to 689)	\$467	\$4,120	\$2,639	\$691	10%	-74%
Workers Compensation Insurance (225)	\$85	\$0	\$0	\$82	-1%	N/A
Postage and Postage Machine Rental (532)	\$7,249	\$12,868	\$267	\$46	-72%	-83%
Bank Service Charges (871)	\$0	\$169	\$80	\$20	N/A	-75%
Other Purchased Professional and Technical Services (319)	\$7,807	\$26,918	\$0	\$0	-100%	N/A
Teacher Retirement Fund, After 7-1-95 (216)	\$2,060	\$669	\$0	\$0	-100%	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$393	\$0	\$0	\$0	-100%	N/A
Group Life Insurance (221)	\$119	\$0	\$0	\$0	-100%	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$1,383	\$630	\$0	\$0	-100%	N/A
Group Health Insurance (222)	\$22,235	\$9,068	\$0	\$0	-100%	N/A
Social Security-Certified Employee Retirement (212)	\$5,036	\$3,045	\$0	\$0	-100%	N/A
Group Accident Insurance (223)	\$0	\$0	\$67	\$0	N/A	-100%
Certified Salaries (110)	\$66,258	\$42,801	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$1,266	\$0	\$0	\$0	-100%	N/A
<b>Nonoperational Total</b>	<b>\$10,826,884</b>	<b>\$10,859,644</b>	<b>\$10,700,693</b>	<b>\$12,322,158</b>	<b>3%</b>	<b>15%</b>
<b>Grand Total</b>	<b>\$92,150,341</b>	<b>\$93,024,521</b>	<b>\$90,722,125</b>	<b>\$92,119,397</b>	<b>0%</b>	<b>2%</b>